



Pend Oreille County
BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

August 4, 2021

The meeting of the Pend Oreille County Board of Equalization resumed at 10:00 a.m. Present were BOE members Chair Carl Jackson and Bob Sanborn; and Clerk Crystal Zieske.

The Board heard the appeal as summarized below:

BOE-2021-10, Lisa Tania Kirkham, Parcel No. 16058/453113510055.

The Appellant, Lisa Tania Kirkham, wasn't present.

Assessment: Land \$ 38,000
Improvements \$ 78,476
\$ 116,476

Decision: Sustained –
Land \$ 38,000
Improvements \$ 78,476
\$ 116,476

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Bob Sanborn that the land value of \$38,000 and improvements of \$78,476, for a grand total of \$116,476, be sustained as the Assessor stated, as no clear, cogent, or convincing evidence has been presented. Motion was seconded by Carl Jackson. Motion carried unanimously.

BOE-2021-13, Gary Wilkey, Parcel No. 3736/433134520022.

The Appellant, Gary Wilkey, and Appraiser Sonya Gamalielson were present.

Original Assessment: Land \$ 37,800
Improvements \$ 3,000
\$ 40,800

Corrected Assessment: Land \$37,777
Improvements \$ 9,000 (Well/Power)
\$46,777

Decision: Sustained the Corrected Assessed Value--
Land \$ 37,777
Improvements \$ 9,000
\$ 46,777

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Bob Sanborn to affirm the Assessor's true and fair value after the correction, of land at \$37,777 and improvements of power and well at \$9,000, for a grand total of \$46,777. Motion was seconded by Carl Jackson. Motion carried unanimously.

BOE-2021-14, Gary Wilkey, Parcel No. 3640/433128430002.

The Appellant, Gary Wilkey, and Appraiser Sonya Gamalielson were present.

Original Assessment:	Land	\$52,500
	Structures	<u>\$34,825</u>
		\$87,325

Corrected Assessment:	Land	\$46,500
	Structures	\$34,825
	Improvements	<u>\$12,000</u>
		\$93,325

Decision:	Sustained the Original Assessed Value –	
	Land	\$46,500
	Structures	\$34,825
	Improvements	<u>\$ 6,000</u>
		\$87,325

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as originally evaluated by the Assessor. Motion was made by Bob Sanborn, "In this particular case we are going to affirm the Assessor's true and fair value of the land at \$46,500, and also affirm the Assessor's true and fair value of structures at \$34,825. We will adjust by \$6,000 less, the well and the power meters because there are no power meters according to the claim made by the Appellant. This comes out to be a total of \$87,325." Motion was seconded by Carl Jackson. Motion carried unanimously.

BOE-2021-11, Joshua John & Samie Lee Marie Bean, Parcel No. 1776/423701020002.

The Appellant, Joshua John Bean, and Lead Appraiser Nathan Longly were present.

Assessment:	Land	\$ 88,373
	Improvements	<u>\$552,838</u>
		\$641,211

Decision:	Sustained –	
	Land	\$ 88,373
	Improvements	<u>\$552,838</u>
		\$641,211

The petition was fairly thorough, however lacking solid evidence of comps that he could not fully justify. After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Bob Sanborn, "For Petition BOE 2021-11, we affirm the numbers and decision made by the Assessor, which are land is valued at \$88,373,

improvements and buildings are valued at \$552,838, for a grand total of \$641,211. Motion was seconded by Carl Jackson. Motion carried unanimously.

BOE-2021-23 Joshua Bean, Parcel No. 1778/423701130002.

The Appellant, Joshua John, was present.

Assessment:	Land	<u>\$ 43,225</u>
		\$ 43,225

Decision:	Sustained –	
	Land	<u>\$ 43,225</u>
		\$ 43,225

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Bob Sanborn to support and affirm the Assessor's determination of true and fair value for the land at \$43,225, no structures or improvements, for a total of \$43,225. Motion was seconded by Carl Jackson. Motion carried unanimously.

BOE-2021-15 Garret & Megan Guinn, Parcel No. 8917/443001800002.

The Appellants were not present. Lead Appraiser Nathan Longly was present.


Original Assessment:	Land	\$297,500
	Improvements	<u>\$445,368</u>
		\$742,868

Corrected Assessment:	Land	\$297,500
	Improvements	<u>\$462,428</u>
		\$759,928

Decision:	Sustained the Original Assessed Value –	
	Land	\$297,500
	Improvements	<u>\$462,428</u>
		\$759,928

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Bob Sanborn to uphold the Assessor's determination at true and fair market value of the land at \$297,500 and improvements at \$462,428, reflecting a \$17,060 increase due to a basement and patio discovered, for a total of \$759,928. Motion was seconded by Carl Jackson. Motion carried unanimously.

Having completed the meeting for the day, the Board recessed until the August 11, 2021 meeting.

By: 
Carl Jackson, Chair

Attest: 
Crystal Zieske, Clerk